





Samsung Main Building 250, 2-Ka, Taepyung-Ro, Chung-Ku, Seoul, Korea 100-742 TEL: 727-7721, FAX: 727-7360

June 2, 2005



VIA AIR COURIER

Securities and Exchange Commission Office of International Corporation Finance 450 Fifth Street, N.W. Washington, D.C. 20549

> Re: Samsung Electronics Co., Ltd. Commission File No. 82-3109

> > Information Furnished Pursuant to Rule 12g3-2(b)

Under the Securities Exchange Act of 1934

Ladies and Gentlemen:

The following information is provided by Samsung Electronics Co., Ltd. to supplement the submission of documents pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934. The enclosed documents (Debt Guarantee for an Overseas Subsidiary) should bring your file on our company up to date.

Should you have any questions with respect to the foregoing, please do not hesitate to call Mr. Jinduk Han of Cleary, Gottlieb, Steen & Hamilton, U.S. counsel to Samsung Electronics Co., Ltd. at (852) 2532-3723. Thank you.

Very truly yours,

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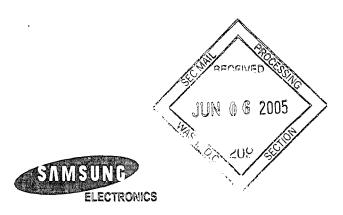


Debt Guarantee for an Overseas Subsidiary

The management committee authorized debt guarantee for an overseas subsidiary on May 30, 2005

Details

- 1. Samsung Electronics South Africa (Pty) Ltd.
 - Relationship to Samsung Electronics: Overseas subsidiary
 - Debt guarantee: USD 36,000,000 (new guarantee)
 - Guarantee period: June 8, 2005 to June 7, 2006 (The guarantee period has yet to be fixed.)
 - Creditor: HSBC
 - Total debt guarantee for Samsung Electronics South Africa (Pty) Ltd.: USD 46,000,000 (including the above new guarantee amount)



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Ladies and Gentlemen:

The following information is provided by Samsung Electronics Co., Ltd. to supplement the submission of documents pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934. The enclosed documents (Equity Investment in a Subsidiary)should bring your file on our company up to date.

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Very truly yours,

Sean Kim Manager Investor Relations Team Samsung Electronics Tel) +82-2-727-7531 Fax) +82-2-727-7427

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Equity Investment in a Subsidiary

On May 30, 2005, the management committee authorized an equity investment in Samsung Electronics South Africa (Pty) Ltd. through purchasing newly issued 729,000 common shares of the subsidiary.

Details

- Investee: Samsung Electronics South Africa (Pty) Ltd. (overseas subsidiary)
- Investment amount: KRW 15,037,500,000 (USD 15,000,000)